

2015 Regular Session

HOUSE BILL NO. 751

BY REPRESENTATIVE ROBIDEAUX

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

TAX/STATE: Reduces the amount of dealer's compensation for collection and remittance of state sales and use taxes

1 AN ACT

2 To amend and reenact R.S. 47:306(A)(3), relative to state sales and use tax; to provide for
3 the amount of dealer compensation for the accounting for and the remittance of taxes
4 to the state; to provide for applicability; to provide for effectiveness; and to provide
5 for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:306(A)(3) is hereby amended and reenacted to read as follows:

8 §306. Returns and payment of tax; penalty for absorption

9 A. General provisions.

10 * * *

11 (3)(a) For the purpose of compensating the dealer in accounting for and
12 remitting the tax levied by this Chapter, each dealer shall be allowed .935 percent of
13 the amount of tax due and accounted for and remitted to the secretary in the form of
14 a deduction in submitting his report and paying the amount due by him, provided the
15 amount of any credit claimed for taxes already paid to a wholesaler shall not be
16 deducted in computing the commission allowed the dealer hereunder. This
17 compensation shall be allowed only if the payment of the dealer is timely paid and
18 the return is timely filed.

